

UTILITY PROPERTY TAX RETURN

For the Tax Year 2009

Due on or before 30 days from date of Notice of Value and Tax Bill.

FOR DRA USE ONLY

STEP 1 Please Type or Print	NAME OF TAXPAYER		FEDERAL EMPLOYER IDENTIFICATION NUMBER	
	NUMBER & STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER	
	ADDRESS (Continued)			
	CITY/TOWN, STATE & ZIP CODE			
STEP 2 Return Type	Check Return Type Amended Return <input type="checkbox"/> Final Return <input type="checkbox"/>			
STEP 3 Figure Your Tax, Credits, Interest and Penalties	1	Assessed valuation of your utility property as of April 1	1	
	2	Rate of taxation per \$1000 of utility property valuation	2	
	3	Annual Utility Property Tax (multiply Line 1 times Line 2, divided by 1000)		3
	4	Payments:		
		(a) Payments from estimated taxes	4(a)	
		(b) Credits or other payments	4(b)	
		(c) Payments made with original return (amended returns only)	4(c)	
		Enter the sum of Lines 4(a) through 4(c)		4
	5	Tax due (Line 3 minus Line 4)		5
	6	Additions to tax:		
		(a) Interest	6(a)	
		(b) Failure to Pay	6(b)	
	(c) Failure to File	6(c)		
	(d) Underpayment of Estimated Tax	6(d)		
	(e) Financial Statement Penalty	6(e)		
	Enter the sum of Lines 6(a) through 6(e)		6	
STEP 4 Figure Your Net Balance Due or Overpay- ment	7	Balance due (Line 5 plus Line 6) Make check payable to: State of New Hampshire (if less than \$1.00 do not pay, but still file the return)		7
	8	Overpayment (Line 4 minus, Line 3 plus Line 6, if applicable)	8	
	9	Apply Overpayment to: Credit the 2010 year tax liability	DO NOT PAY →	9
STEP 5 Signatures	Under penalties of perjury, I declare that I have examined this return and to the best of my belief the information herein is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)			
FOR DRA USE ONLY	SIGNATURE (IN INK) OF TAXPAYER		DATE	SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER
	PRINT SIGNATORY NAME & TITLE			PRINT PREPARER'S NAME & TAX IDENTIFICATION NUMBER
	TAXPAYER'S TELEPHONE NUMBER			PREPARER'S ADDRESS
	<div style="border: 1px solid black; padding: 5px;"> MAIL TO: NH DRA DOCUMENT PROCESSING DIVISION PO BOX 637 CONCORD NH 03302-0637 </div>		CITY/TOWN, STATE & ZIP CODE	

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
UTILITY PROPERTY TAX RETURN
 INSTRUCTIONS

WHO MUST FILE

Each Utility Property owner must file a return based on the valuation for April 1 of the prior year.

WHEN TO FILE

The DP-255 is due on or before 30 days from the date of Notice of Value and Tax Bill.

WHERE TO FILE

Mail the DP-255 to: NH Department of Revenue Administration (NH DRA), Document Processing Division, PO Box 637, Concord NH 03302-0637. **FORMS MAY NOT BE FILED BY FAX**

ESTIMATED TAX DUE

Every corporation or company required to file a DP-255 must file a declaration of its estimated utility property tax for the subsequent taxable period. One quarter of the utility property estimated tax is due on April 15, June 15, September 15 and December 15. If any of these dates fall on a weekend or holiday, the estimate payment is due on the next business day. See the instructions with Form DP-2210/2220 for exceptions and penalties for noncompliance.

ROUNDING OFF

Money items on all Utility Property Tax forms may be rounded off to the nearest whole dollar.

APPEALS

Hearings: A taxpayer may petition the Department for redetermination or reconsideration within 60 days after the Notice of Assessment by written application to the Department. A taxpayer may appeal the Department's redetermination or reconsideration within 30 days of the final order by written application to the Board of Tax and Land Appeals (BTLA). The BTLA shall determine the correctness of the Department's action de novo. Visit the BTLA on the web at www.nh.gov/btla. **Appeal:** The state or any corporation or company against whom a tax is assessed, if aggrieved by the decision of the BTLA may appeal to the supreme court pursuant to RSA 541, as amended.

CONFIDENTIAL INFORMATION

Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14.

NEED HELP OR FORMS?

Call the New Hampshire Department of Revenue at (603)271-2191, Monday through Friday 8:00 am - 4:30 pm. For forms please visit our web site at www.nh.gov/revenue. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

LINE 1

This amount is the assessed valuation of your property as determined by the NH DRA.

LINE 2

This amount is the rate of taxation per \$1000 of utility property valuation.

LINE 3

This amount is the amount of the annual tax, computed by multiplying Line 1 times Line 2, divided by 1000.

LINE 4(a)

Enter estimated payments to be applied to this year.

LINE 4(b)

Enter any credits or other payments and attach an explanation.

LINE 4(c)

If this is an amended return please enter the payments made with original return.

LINE 4

Enter the total of Lines 4(a) through 4(c).

LINE 5

Enter the remainder of Line 3 minus Line 4 to calculate the subtotal of tax due.

LINE 6(a)

INTEREST: Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.

NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows:

Tax Due X Number of days X Daily decimal rate equivalent = Interest Due

Enter on Line 6(a)

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2010 - 12/31/2010	6%	.000164
1/1/2009 - 12/31/2009	7%	.000192
1/1/2008 - 12/31/2008	10%	.000273
1/1/2007 - 12/31/2007	10%	.000274
1/1/2006 - 12/31/2006	8%	.000219

(contact the Department for applicable rates for any other years)

LINE 6(b)

FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

LINE 6(c)

FAILURE TO FILE: A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due (on Line 5) or \$10, whichever is greater, for each month or part thereof, that the return remains unfiled. The total amount of this penalty shall not exceed 25% of the balance of tax due (of Line 5) or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed.

LINE 6(d)

UNDERPAYMENT OF ESTIMATED TAX: If Line 3 is more than \$200 you may have been required to file estimated payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimates, or to determine if you qualify for an exception from filing estimated payments, complete Form DP-2210/2220. Form DP-2210/2220 may be obtained from our web site at www.nh.gov/revenue or by calling (603)271-2192.

LINE 6(e)

FINANCIAL STATEMENT PENALTY: A penalty equal to one percent of the property tax; not less than \$250 or more than \$2500; shall be assessed for taxpayers failing to file by May 1, or by the date granted by an extension; a Form PA-20 detailing the utility's actual financial operating performance since April 1 of the preceding year.

LINE 6

Enter the total of Lines 6(a) through 6(e) to calculate the total additions to tax.

LINE 7

If the total tax (Line 3) plus interest and penalties (Line 6) is greater than the payments and credits (Line 4) then enter the balance due. If less than \$1.00, do not pay, but still file the return. Make check or money order payable to: STATE OF NEW HAMPSHIRE. Payment must accompany the return. To insure the check is credited to the proper account, please put the federal employer identification number on the check.

LINE 8

If your total tax (Line 3) plus interest and penalties (Line 6) is less than your payments and credits (Line 4) then you have overpaid. Enter the amount on Line 8.

LINE 9

If the return shows an overpayment, a credit against a subsequent payment shall be allowed provided that any assessments pursuant to RSA 21-J are deducted prior to applying the credit.

SIGNATURES

The return must be signed in ink and dated by the taxpayer. If the return was completed by a paid preparer, then the preparer must also sign in ink and date the return. The preparer must also enter their federal employer identification number or federal preparer tax identification number and complete address.

1 WHO MUST PAY ESTIMATED TAX

Every corporation or company required to file a Utility Property Tax return must also make an Estimated Utility Property Tax payment for its subsequent taxable period, unless the annual estimated tax is less than \$200. However, quarterly payments are required to be made whenever your annual estimated tax for the subsequent taxable period equals or exceeds \$200, a declaration must be made. (See paragraph 6 for exceptions).

2 WHERE TO FILE

Mail your estimated tax payments to:

NH Department of Revenue Administration
Document Processing Division
PO Box 637
Concord NH 03302-0637

3 WHEN TO MAKE ESTIMATED TAX PAYMENTS

1st Quarterly payment due April 15, 2010
2nd Quarterly payment due June 15, 2010
3rd Quarterly payment due September 15, 2010
4th Quarterly payment due December 15, 2010

4 PAYMENT OF ESTIMATED TAX

Estimated tax may be paid in full with the initial declaration or in equal installments on the due dates stated in paragraph 3. Make checks payable to State of New Hampshire.

5 UNDERPAYMENT PENALTIES

A penalty at the underpayment rate as determined from time to time pursuant to RSA 21-J:28,II, on the amount of the underpayment for the period of the underpayment. This penalty will not be imposed if any of the statutory exceptions apply. See Form DP-2210/2220.

6 EXCEPTIONS TO THE UNDERPAYMENT PENALTY

The penalty shall not apply if you meet one of the exceptions provided in RSA 21-J:32. Please use form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty. To obtain this form, visit our web site at www.nh.gov/revenue or call our forms line at (603) 271-2192.

7 NEED HELP?

Questions not covered herein should be referred to the Property Appraisal Division, PO Box 487, Concord, NH 03302-0487. Telephone number (603) 271-2191. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED UTILITY PROPERTY TAX - 2010**2010 TAXPAYER'S WORKSHEET—KEEP FOR YOUR RECORDS**

- 1 All Utility Property Tax paid in 2009..... 1 _____
- 2 2009 OVERPAYMENT applied to 2010 taxes..... 2 _____
(If the overpayment exceeds the first $\frac{1}{4}$ installment, the overage will be applied to the next installment and so on)
- 3 BALANCE OF ESTIMATED UTILITY PROPERTY TAX (Line 1 minus Line 2)..... 3 _____

COMPUTATION and RECORD of PAYMENTS

Date Paid	Amount of each Installment ($\frac{1}{4}$ of Line 3 of worksheet)	2009 Overpayment Applied to Installment	Balance Due	CALENDAR YEAR DUE DATES
1.....	\$	\$	\$	April 15, 2010
2.....	\$	\$	\$	June 15, 2010
3.....	\$	\$	\$	Sept. 15, 2010
4.....	\$	\$	\$	Dec. 15, 2010

IMPORTANT:

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.

(Cut along this line)

**Payment Form 1
Due April 15, 2010**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED UTILITY PROPERTY TAX - 2010

FOR DRA USE ONLY

TYPE OR PRINT

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

MAIL
TO:NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637**Amount Of This Payment \$**Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**
Enclose, but do not staple or tape, your payment to this estimate.
Do not file a \$0 estimate.

FORM

DP-255-ES

612

**Payment Form 2
Due June 15, 2010**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED UTILITY PROPERTY TAX - 2010

FOR DRA USE ONLY

TYPE OR PRINT

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

MAIL
TO:NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637**Amount Of This Payment \$**Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**
Enclose, but do not staple or tape, your payment to this estimate.
Do not file a \$0 estimate.DP-255-ES
Rev 12/2009

(Cut along this line)

FORM

DP-255-ES

612

**Payment Form 3
Due Sept 15, 2010**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED UTILITY PROPERTY TAX - 2010

FOR DRA USE ONLY

TYPE OR PRINT

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

MAIL
TO:NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637**Amount Of This Payment \$**Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**
Enclose, but do not staple or tape, your payment to this estimate.
Do not file a \$0 estimate.DP-255-ES
Rev 12/2009

(Cut along this line)

FORM

DP-255-ES

612

**Payment Form 4
Due Dec 15, 2010**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED UTILITY PROPERTY TAX - 2010

FOR DRA USE ONLY

TYPE OR PRINT

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

MAIL
TO:NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637**Amount Of This Payment \$**Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**
Enclose, but do not staple or tape, your payment to this estimate.
Do not file a \$0 estimate.DP-255-ES
Rev 12/2009